

Test #1

YOU MUST COMPLETE AND
ENCLOSE SCHEDULE HCFOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.**Form 1 Massachusetts Resident Income Tax Return****2015**

FIRST NAME Buddy	M.I. L	LAST NAME LIGHT	1. YOUR SOCIAL SECURITY NUMBER 400002000
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER ENTER S S #
ADDRESS 2 PACKY PL APT 3		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY BOSTON	STATE ZIP + 4 MA 02123 4040

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) ☐ \$1 You ☐ \$1 Spouse if filing jointly Total ☐ \$
 Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ☐ You ☐ Spouse
 If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions) ☐ Primary ☐ Spouse
 Under age 18 (see instructions) ☐ You ☐ Spouse
☐ Fill in if name/address has changed since 2014

Federal adjusted gross income (required information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions ☐ **2939900**

- 1 FILING STATUS** (select one only) ☐ Single ☐ Married filing joint return (both must sign return) ☐ Married filing separate return (enter spouse's Social Security number in the appropriate space above) ☐ Head of household (see instructions) ☐ You are a custodial parent who has released claim to exemption for child(ren)
- ☐ Fill in if noncustodial parent ☐ Fill in if filing Schedule TDS (see instructions)

- 2 EXEMPTIONS** Whole-dollar method only
- a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If married filing jointly, enter \$8,800 **2a** **680000**
- b. Number of dependents. (Do not include yourself or your spouse.) Enter number **1** × \$1,000 = **2b** **100000**
- c. Age 65 or over before 2016: ☒ You ☐ Spouse Enter number **1** × \$ 700 = **2c** **700000**
- d. Blindness: ☒ You ☐ Spouse Enter number **1** × \$2,200 = **2d** **220000**
- e. 1. Medical/Dental ☐ 00 2. Adoption ☐ 800000 **1 + 2 = 2e** **800000**
- f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 **2f** **1150000**

INCOME

- 3** Wages, salaries, tips and other employee compensation (from all Forms W-2) **3** **2900000**
- 4** Taxable pensions and annuities (see instructions) **4** **9800**
- 5** a. **Massachusetts bank interest** **19900** - b. **Exemption amount. If married filing jointly, enter \$200; otherwise, enter \$100** **10000** a - b (not less than 0) = **5** **9900**
- 6** Business/profession or farm income/loss (enclose Massachusetts Sch. C or U.S. Sch. F) **6** **69900**
- 7** If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions **7** **00**
- 8** a. Unemployment compensation. See instructions **8a** **00**
- b. Massachusetts state lottery winnings **8b** **00**
- 9** Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") **9** **70200**
- 10** **TOTAL 5.15% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) **10** **2920000**

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature Buddy Light	Date 01/02/2016	Print paid preparer's name Wei Fleccem	Preparer's SSN or PTIN 636 363 630
Spouse's signature (if filing jointly)	Date	Paid preparer's phone (487) 103-0000	Paid preparer's EIN 525 252 520
May DOR discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Paid preparer's signature Wei Fleccem		Date 01/02/2016 <input checked="" type="checkbox"/> Fill in if self-employed
I do not want my preparer to file my return electronically <input checked="" type="checkbox"/> <input type="checkbox"/>			

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



SOCIAL SECURITY NUMBER

400002000

2015 FORM 1, PAGE 2

DEDUCTIONS

- 11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than \$2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ▶ 11a
- b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than \$2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ▶ 11b
- 12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 12
- 13 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2015, or disabled dependent(s) (**only if single, head of household or married filing joint return and not claiming line 12**).
Not more than two: a. × \$3,600 = ▶ 13
- 14 Rental deduction. **Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.**
Total rent paid in 2015: a. ÷ 2 = ▶ 14
- 15 Other deductions from Schedule Y, line 18 (**enclose** Schedule Y). ▶ 15
- 16 **TOTAL DEDUCTIONS.** Add lines 11 through 15. ▶ 16
- 17 **5.15% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17
- 18 Total exemption amount (from line 2, item f) 18
- 19 **5.15% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0."**
If line 17 is less than line 18, see instructions. 19
- 20 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 33. **Not less than "0"**
(**enclose** Schedule B) ▶ 20
- 21 **TOTAL TAXABLE 5.15% INCOME.** Add lines 19 and 20. 21
- 22 **TAX ON 5.15% INCOME** (from tax table). If line 21 is more than \$24,000, multiply by .0515.
Note: If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval. ▶ ☐ 22
- 23 **12% INCOME** from Schedule B, line 39. **Not less than "0"** (**enclose** Schedule B):
a. × .12 = 23
- 24 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). **Not less than "0."** **Enclose** Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and **enclose** Schedule D-IS ▶ ☐ ▶ 24
- If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶ ☐
- 25 Credit recapture amount (**enclose** Schedule H-2). See instructions.
▶ ☐ BC ☐ EOA ☐ LIH ☒ HR ▶ 25
- 26 Additional tax on installment sale (see instructions) ▶ 26
- 27 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 28 (from worksheet) ▶ ☐
- 28 **TOTAL INCOME TAX.** Add lines 22 through 26 28

CREDITS

- 29 Limited Income Credit (from worksheet) ▶ 29
- 30 Other credits from Schedule Z, line 15 (**enclose** Schedule Z) ▶ 30
- 31 **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 and 30 from line 28. **Not less than "0"** ... 31

FIRST NAME

BUDDY

M.I. LAST NAME

LIGHT

SOCIAL SECURITY NUMBER

400-002000

32 Voluntary fund contributions:

a. Endangered Wildlife Conservation ▶ 32a

00

d. Massachusetts U.S. Olympic ▶ 32d

00

b. Organ Transplant ▶ 32b

00

e. Mass. Military Family Relief ▶ 32e

00

c. Massachusetts AIDS ▶ 32c

00

f. Homeless Animal Prevention And Care ▶ 32f

00

Total. Add lines 32a through 32f. 32

00

33 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) ▶ 33

00

34 Health Care penalty. Not less than "0" (from worksheet; be sure to **enclose** Schedule HC):

a. ▶

00

+ b. ▶

00

- c. ▶

00

... a + b - c = 34

00

You

Spouse

Federal healthcare penalty

35 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 31-34 35

114300

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ▶ 36

00

37 2014 overpayment applied to your 2015 estimated tax (from 2014 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2014 refund) ▶ 37

00

38 2015 Massachusetts estimated tax payments (do not include amount in line 37) ▶ 38

00

39 Payments made with extension ▶ 39

00

40 Earned Income Credit:

a. Number of qualifying children ▶

1

Amount from U.S. return ▶

100000

× .15 = ▶ 40

15000

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 41

105000

42 Other refundable credits from Schedule RF, line 5 (**enclose** Schedule RF) ▶ 42

116000

43 TOTAL. Add lines 36 through 42 43

236000

44 OVERPAYMENT. If line 35 is **smaller** than line 43, subtract line 35 from line 43. If line 35 is **larger** than line 43, go to line 47. If line 35 and line 43 are equal, enter "0" in line 46 ▶ 44

121700

45 Amount of overpayment you want **APPLIED** to your 2016 ESTIMATED TAX ▶ 45

00

46 THIS IS YOUR REFUND. Subtract line 45 from line 44.

Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 ▶ 46

RE 121700

Direct Deposit of Refund. See instructions.

Type of account (you must select one): ▶

☐ Checking
☐ Savings

▶

Routing number (first two digits must be 01-12 or 21-32) Account number

47 TAX DUE. Subtract line 43 from line 35. Pay online at mass.gov/dor/payonline, or use Form PV ▶ 47

00

Pay in full. Write Social Security number(s) on lower left corner of check and be sure to sign check.

Make payable to Commonwealth of Massachusetts. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.

Add to total in line 47, if applicable:

Interest ▶

00

Penalty ▶

00

M-2210 amount ▶

00

▶ ☐ Exception. Enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC.



FULL-YEAR RESIDENTS AND CERTAIN
PART-YEAR RESIDENTS MUST COMPLETE
AND ENCLOSE SCHEDULE HC WITH RETURN.

FIRST NAME

Buddy

M.I. LAST NAME

LIGHT

SOCIAL SECURITY NUMBER

400-002000

Schedule HC Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY.

2015

1 a. Date of birth ▶ 10/1/1942 b. Spouse's date of birth ▶ M M D D Y Y Y Y c. Family size ▶ 3 (see instructions)

2 Federal adjusted gross income (required information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions. ▶ 2 2939900

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). You must fill in an oval. The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, Commonwealth Care, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the section on MCC requirements in the instructions.

▶ 3a You: ☒ Full-year MCC ☐ Part-year MCC ☐ No MCC/None
▶ 3b Spouse: ☐ Full-year MCC ☐ Part-year MCC ☐ No MCC/None

Note: See instructions if, during 2015, you turned 18, you were a part-year resident or a taxpayer was deceased.

If you filled in "Full-year MCC" or "Part-year MCC", go to line 4. If you filled in "No MCC/None", go to line 6.

4 Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2015, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in the oval in line(s) 4f and/or 4g and see instructions. If you were enrolled in private insurance and MassHealth or Commonwealth Care, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a Private insurance (complete lines 4f and/or 4g below). If more than two, complete Schedule HC-CS. 4a ☐ You ☐ Spouse

4b MassHealth, Commonwealth Care or ConnectorCare. Fill in oval(s) and go to line 5. 4b ☐ You ☐ Spouse

4c Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5. 4c ☒ You ☐ Spouse

4d U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5. 4d ☒ You ☐ Spouse

4e Other government program (enter the program name(s) only in lines 4f and/or 4g below). 4e ☐ You ☐ Spouse

Note: Health Safety Net is not considered insurance or minimum creditable coverage.

4f **YOUR HEALTH INSURANCE.** Complete if you answered line(s) 4a or 4e and go to line 5. ☒ Fill in if you were not issued Form MA 1099-HC

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM (from box 1 of Form MA 1099-HC)

(SUBJECT TO CHANGE)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SUBSCRIBER NUMBER (from Form MA 1099-HC)

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SUBSCRIBER NUMBER (from Form MA 1099-HC)

4g **SPOUSE'S HEALTH INSURANCE.** Complete if you answered line(s) 4a or 4e and go to line 5. ☐ Fill in if you were not issued Form MA 1099-HC

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are **not** subject to a penalty. **SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.**

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2015, you are not subject to a penalty. **SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.**

If you filled in the "Part-year MCC" or "No MCC/None" in line 3, you must complete line 6.

BE SURE YOU FILLED IN LINES 2 & 3 ABOVE. YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

Attach, with a single staple, copy of Form MA 1099-HC, if applicable.



SOCIAL SECURITY NUMBER

400002000

Schedule DI Dependent Information. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.****2015**

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1, lines 12, 13 or 40 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

1. FIRST NAME SONNY M.I. LAST NAME SHYNE

RELATIONSHIP TO TAXPAYER

SON

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☒ Yes

2. FIRST NAME DAUGHT M.I. LAST NAME COMM

RELATIONSHIP TO TAXPAYER

DAUGHTER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

3. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

4. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

5. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

6. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

7. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

8. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

9. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

10. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

1. SOCIAL SECURITY NUMBER

400002001

DATE OF BIRTH

01012003

2. SOCIAL SECURITY NUMBER

400002002

DATE OF BIRTH

02031996

3. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

4. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

5. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

6. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

7. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

8. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

9. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

10. SOCIAL SECURITY NUMBER

DATE OF BIRTH

MMDDYYYY

DRAFT AS OF
SEPTEMBER 25, 2015
(SUBJECT TO CHANGE)

**DRAFT**

FIRST NAME

BUDDY

M.I. LAST NAME

LIGHT

SOCIAL SECURITY NUMBER

400002000

Note: If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19, you must complete and enclose the following schedule(s) with your return.

Schedule X Other Income. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2015**

- | | | |
|---|--|-------|
| 1 | Alimony received (from U.S. return) (full- and part-year residents only; see instructions)..... ▶ 1 | 60000 |
| 2 | Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ▶ 2 | 00 |
| 3 | Other gambling winnings (sources other than Massachusetts state lottery). Not less than "0" ▶ 3 | 00 |
| Note: Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. Do not report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b. | | |
| 4 | Fees and other 5.15% income. Not less than "0" ▶ 4 | 10200 |
| 5 | Total other 5.15% income. Add lines 1 through 4. Not less than "0." Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 ▶ 5 | 70200 |

Schedule Y Other Deductions. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

- | | | |
|---|--|-------|
| 1 | Allowable employee business expenses (from worksheet). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY). ▶ 1 | 00 |
| 2 | Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY). ▶ 2 | 1500 |
| 3 | Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY ▶ 3 | 10300 |
| 4 | Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below ▶ 4 | 00 |
| <input type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F | | |
| <input type="radio"/> Income exempt under U.S. tax treaty | | |
| 5 | Moving expenses ▶ 5 | 00 |
| 6 | Medical savings account deduction ▶ 6 | 10100 |
| 7 | Self-employed health insurance deduction (see instructions) ▶ 7 | 00 |
| 8 | Health savings accounts deduction..... ▶ 8 | 00 |
| 9 | <input type="radio"/> Certain qualified deductions from U.S. Form 1040 (see instructions) | 00 |
| <input type="radio"/> Certain business expenses from U.S. Form 1040 (see instructions)..... ▶ 9 | | |
| 10 | Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ▶ 10 | 6000 |
| 11 | College Tuition Deduction (from worksheet) ▶ 11 | 00 |
| 12 | Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ▶ 12 | 00 |
| 13 | Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions)..... ▶ 13 | 00 |
| 14 | Claim of right deduction ▶ 14 | 00 |
| 15 | Commuter deduction (from worksheet) ▶ 15 | 00 |
| 16 | Human organ donation deduction (full-year residents only ; see instructions)..... ▶ 16 | 1100 |
| 17 | Certain gambling losses (see instructions) ▶ 17 | 1000 |
| 18 | Total other deductions. Add lines 1 through 17. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ▶ 18 | 30000 |

REVISED

2:16 pm, Oct 13, 2015



Ovals must be filled in completely. Example: If any line shows a loss, mark an X in box at left of the line.

Schedule C Massachusetts Profit or Loss from Business

2015

FIRST NAME BUDDY M.I. LAST NAME LIGHT
BUSINESS NAME LIGHT CLEANING
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE CLEANING YARDS
ADDRESS 2 PACKY PL
CITY/TOWN/POST OFFICE BOSTON STATE MA ZIP + 4 021234040

SOCIAL SECURITY NUMBER OF PROPRIETOR 400002000
EMPLOYER IDENTIFICATION NUMBER (if any)
PRINCIPAL BUSINESS CODE (from U.S. Schedule C) 561730
NUMBER OF EMPLOYEES
Accounting Method: ☒ Cash ☐ Accrual
☐ Other (specify)

Did you materially participate in the operation of this business during 2015? (If "no," see line 33 instructions) ☒ Yes ☐ No
Did you claim the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2015? ☐ Yes ☒ No
Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3.
Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, fill in here: ☐

1	a. Gross receipts or sales	<u>169900</u>	<input checked="" type="checkbox"/> If showing a loss, mark an X in box at left
	b. Returns and allowances	<u>00</u>	<input checked="" type="checkbox"/>
		a - b = 1	<u>169900</u>
2	Cost of goods sold and/or operations (Schedule C-1, line 8)	<u>00</u>	
3	Gross profit. Subtract line 2 from line 1	<u>169900</u>	
4	Other income. Do not include interest income (other than from Mass. banks) and dividends	<u>00</u>	
5	Total income. Add line 3 and line 4	<u>169900</u>	
6	Advertising	<u>9900</u>	
7	Bad debts from sales or services	<u>00</u>	
8	Car and truck expenses	<u>60000</u>	
9	Commissions and fees	<u>00</u>	
10	Depletion	<u>00</u>	
11	Depreciation and Section 179 deduction	<u>00</u>	
12	Employee benefit programs (other than in line 17)	<u>00</u>	
13	Insurance (other than health)	<u>00</u>	
14	Interest:		
	a. mortgage interest paid to financial institutions	<u>00</u>	
	b. other interest	<u>00</u>	
		a + b = 14	<u>00</u>
15	Legal and professional services	<u>00</u>	
16	Office expense	<u>100000</u>	
17	Pension and profit-sharing plans	<u>00</u>	

18	Rent or lease:								00	
	a. vehicles, machinery and equipment.....								00	
	b. other business property.....								00	a + b = 18
19	Repairs and maintenance.....								00	69900
20	Supplies (not included on Schedule C-1).....								00	
21	Taxes and licenses.....								00	
22	Travel.....								00	
23	a. Total meals and entertainment.....								00	
	b. Enter 50% of 23a subject to limitations.....								00	a - b = 23
24	Utilities.....								00	
25	Wages (before U.S. jobs credit).....								00	
26	Other expenses.....								00	
27	Total expenses. Add lines 6 through 26.....								00	239800
28	Tentative profit or loss. Subtract line 27 from line 5.....								00	69900
29	Expenses for business use of your home.....								00	
30	Abandoned Building Renovation Deduction.....								00	
31	Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33.....								00	69900
32	Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1? <input type="radio"/> Yes <input type="radio"/> No. If Yes, see instructions.....								00	
33	If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a, enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.									
										33a. All investment at risk. 33b. Some investment is not at risk.

Schedule C-1 Cost of Goods Sold and/or Operations[illegible]

FIRST NAME

Buddy

M.I. LAST NAME

LIGHT

SOCIAL SECURITY NUMBER

400002000

Schedule Z Other Credits. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

2015

PART 1. CREDITS

- [illegible]

PART 2. CREDITS FOR FULL-YEAR AND PART-YEAR RESIDENTS ONLY

- 12** Income tax paid to another state or jurisdiction (from worksheet). Not less than "0" ▶ 12 00
 Enter two-letter state or jurisdictional postal code... ▶ ▶ ▶ 00

PART 3. TOTALS

- | | | | | | | | | | | | | | |
|-----------|--|----|--|--|--|--|--|--|--|--|--|---|---|
| 14 | Add lines 12 and 13 . Not less than "0". Part-year residents, enter the result here and on Form 1-NR/PY, line 35 | 14 | | | | | | | | | | 0 | 0 |
| 15 | Full-year residents only. Add lines 11 and 14 . Not less than "0". Enter the result here and on Form 1, line 30 | 15 | | | | | | | | | | 0 | 0 |

Schedule RF Other Refundable Credits

- | | | | |
|---|---|-----|--------|
| 1 | Refundable film credit (you must enclose Schedule RFC). Not less than "0" | ▶ 1 | 115200 |
| 2 | Refundable dairy credit (see instructions) | | |
| | Not less than "0". Certificate number ▶ | ▶ 2 | 00 |
| 3 | Refundable conservation land tax credit | | |
| | Not less than "0". Certificate number ▶ | ▶ 3 | 400 |
| 4 | Refundable community investment tax credit | | |
| | Not less than "0". Certificate number ▶ | ▶ 4 | 400 |
| 5 | Total refundable credits. Add lines 1 through 4. Not less than "0". Enter result here and on Form 1, line 42 or Form 1-NR/PY, line 47 | ▶ 5 | 116000 |



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2016 to qualify for this credit. Also, you must file as single, married filing jointly or head of household to qualify for this credit. If married filing separately, you do not qualify for this credit.

Schedule CB Circuit Breaker Credit. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2015**

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX)

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

2 PACKY PL

BOSTON

MA 02123 4040

- 1 Living quarters status during 2015: ☐ Homeowner. Multi-use or multi-family property (see instructions) ☐ Yes ☐ No
Note: If you moved during the year, see reverse. ☒ Renter (if you received any federal and/or state rent subsidy, or you rent from a tax-exempt entity, you do not qualify for the Circuit Breaker Credit; see instructions)

- 2 Homeowners only, enter assessed value of principal residence as of January 1, 2015. If over \$693,000, you do not qualify for this credit. See instructions. 2 00

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 2902100
- 4 Total Social Security benefits (see instructions) 4 00
- 5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 00
- 6 Miscellaneous income, including cash public assistance 6 7800
- 7 Massachusetts total income. Add lines 3 through 6 7 2909900
- 8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 390000
- 9 Qualifying income. Subtract line 8 from line 7 9 2519900
- You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$57,000; or you are filing as "Head of household," and line 9 is greater than \$71,000; or you are filing as "Married filing jointly," and line 9 is greater than \$85,000.

CREDIT CALCULATION. If you filled in "Homeowner" in line 1, complete lines 10-17; if "Renter," skip to line 18.

- 10 Real estate taxes paid in calendar year 2015 for your principal residence (see instructions) 10 00
- 11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 00
- 12 Subtract line 11 from line 10 12 00
- 13 Enter 50% (.50) of water and sewer use charges paid in 2015 13 00
- 14 Add lines 12 and 13 14 00
- 15 Income threshold. Multiply line 9 by 10% (.10) 15 00
- 16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit. 16 00
- 17 Enter the lesser of line 16 or \$1,070 here and on Form 1, line 41 or Form 1-NR/PY, line 46 17 00
- 18 Enter total amount of rent paid for your principal residence in 2015: a. 1428000 $\div 4 =$ 18 357000
- Landlord's name and address JOE LANDING 1MAN ST BOSTON MA
- 19 Income threshold. Multiply line 9 by 10% (.10) 19 252000
- 20 Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit. 20 105000
- 21 Enter the lesser of line 20 or \$1,070 here and on Form 1, line 41 or Form 1-NR/PY, line 46 21 105000

Schedule CB Worksheets

Schedule CB, Line 3 — Massachusetts Income Worksheet

Part 1. Complete only if you only have 5.15% income reported on Form 1, line 10 or Form 1-NR/PY, line 12 or partnership, trust or S corporation income not reported on Form 1 or Form 1-NR/PY. Otherwise, enter "0" on line 6 and go to Part 2.

1. Enter your total 5.15% income from Form 1, line 10 or Form 1-NR/PY, line 12. Not less than "0"
2. Enter the total of Schedule Y, lines 1 through 10.
3. Subtract line 2 from line 1. Not less than "0"
4. Enter total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b or Form 1-NR/PY, line 7a or line 7b
5. Enter any income from a partnership, trust or S corporation not reported on Form 1 or Form 1-NR/PY

Note: If Form 1, line 10 or Form 1-NR/PY, line 12 is a loss, do not complete line 4 above. Instead, combine Form 1, line 10 or Form 1-NR/PY, line 12 with the smaller amount of total Massachusetts bank interest or the interest exemption amount. Enter the result in line 4 above, unless the result is a loss. If the result is a loss, enter "0."

6. Add lines 3 through 5

Part 2. Complete only if you have interest income (including tax-exempt interest) other than from Massachusetts banks, dividend income, short-term capital gains, long-term gains on collectibles and installment sales. Otherwise, enter "0" on line 11 and go to Part 3.

7. Enter the amount from Schedule B, line 9. If there is no entry in Schedule B, line 9, enter the amount from Form 1, line 20 or Form 1-NR/PY, line 24.
8. Enter the amount from Schedule B, line 6.
9. Add lines 7 and 8.
10. Enter the amount from Schedule B, line 15.
11. Add lines 9 and 10.

Note: If you moved during the year you may have to complete separate computations for each residence that would qualify for the credit. On Schedule CB you should complete separate computations for each residence for lines 10 through 14 and/or line 18. The income threshold (line 15 or 19) should be subtracted from the total of these computations to determine if you qualify for the credit.

Part 3. Complete only if you have long-term capital gains or capital gain distributions. Otherwise, enter "0" on line 18 and go to Part 4.

12. Enter any gains (not including any losses) included in U.S. Schedule D, lines 8a and 8b, col. h
13. Enter any gains (not including any losses) included in U.S. Schedule D, line 9, col. h
14. Enter any gains (not including any losses) included in U.S. Schedule D, line 10, col. h
15. Enter any gains (not including any losses) included in U.S. Schedule D, line 11, col. h
16. Enter any gains (not including any losses) included in U.S. Schedule D, line 12, col. h
17. Enter any gains included in U.S. Schedule D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or 1040A, line 10
18. Add lines 12 through 17

Part 4. Massachusetts adjusted gross income.

19. Part-year residents, enter any income earned while a nonresident not included in lines 1 through 18 above. Not less than "0"
20. Add lines 6, 11, 18 and 19. Enter the result here and on Schedule CB, line 3

*Add back any Abandoned Building Renovation deduction claimed on Schedule(s) C and/or E.

Schedule CB, Line 11 — Adjustments to Real Estate Taxes Paid Worksheet

1. Enter the amount of any real estate tax abatement, including senior work program, or exemption received in 2015. Do not exclude amounts if they were already reflected on your tax bill and you did not pay them
2. Enter any interest amount paid due to late real estate tax payments in 2015
3. Enter the amount of any betterment or special assessment paid in 2015
4. Add lines 1 through 3. Enter result here and on Schedule CB, line 11



Massachusetts Department of Revenue
Refundable Film Credit
Motion Picture Production Company

2015

For calendar year 2015 or taxable period beginning		and ending	
Taxpayer name <i>Buddy Light</i>	Federal Identification	Social Security number <i>40000 2000</i>	
Mailing address <i>2 Packy PL</i>			
City/Town <i>BOSTON</i>	State <i>MA</i>	Zip <i>02123</i>	Phone number <i>800-182-2469</i>
Designated production company representative <i>LARRY FINE</i>	E-mail address <i>LARFINE@YOLKS.ORG</i>		Phone number <i>800-182-2469</i>
Massachusetts start date <i>03/06/2015</i>	Massachusetts end date <i>08/06/2015</i>		
Fill in if any amount of this credit(s) originates from a pass-through entity <input type="radio"/> If Yes, name and identification number of the pass-through entity			

Credit calculation

- 1 Amount of film credit (from Application for Payroll/Production Credit).
Certificate number ▶ *2140 F01014* ▶ 1 *2423.00*
- Note:** If you are the beneficiary of a trust, enter amount from Schedule 2K-1, line 23, col. d.
- 2 Tax after credits (from Form 1, line 31; Form 1-NR/PY, line 36; Form 2, line 55; or Form M-990T-62, line 41) 2 *1143.00*
- Note:** If line 2 is greater than or equal to line 1, you do not have a refundable film credit. Enter the line 1 amount on Schedule Z, line 7 (Form 1 or Form 1-NR/PY); Form 2, line 47; Schedule 3K-1, line 5g; or Form M-990T-62, line 36. Skip the remainder of this schedule. If line 1 is greater than line 2, go to line 3.
- 3 Subtract line 2 from line 1 3 *1280.00*
- 4 Refundable film credit. Multiply line 3 by .9 (90%). Enter here and on Schedule RF, line 1 (Form 1 or Form 1-NR/PY); Form 2, line 61; Form 3, Schedule 3K-1, line 5j; or Form M-990T-62, line 46. You must enclose Schedule RFC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. 4 *1152.00*

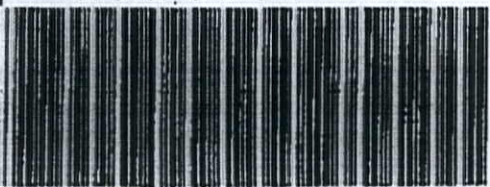
Motion picture production companies qualify to elect a refundable film credit if they have not transferred or carried forward a portion of the film credit for the production or certificate number to be refunded. Transferees of the film credit do not qualify for the refundable film credit. Transferees should claim their film credit on Schedule Z (Form 1 or Form 1-NR/PY); Form 2, line 48; or Form M-990T-62, line 36.

If an election to refund the film credit for a production or certificate number is made, the entire film credit remaining after reducing tax liability and other credits will be refunded at 90%. Partial refunds, transfers or carryovers are not allowed. However, the refund can be applied as an estimated payment for the subsequent tax year.

Declaration

I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.

Signature <i>Buddy Light</i>	Date <i>01/02/2016</i>
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Schedule INC XXXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

BUDDY

LIGHT

400002000

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
99 99999111		29000	700		W2
99 99999333		98			1099R
99 99999334		199			1099R

TOTALS

29297

700

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX